

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Evansville Vanderburgh Sch Corp (7995)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$79,095,156	\$78,153,349	\$77,734,686	\$75,772,668	-1.1%	-2.5%
Group Health Insurance	222	\$16,685,186	\$14,803,377	\$16,266,536	\$16,166,285	-0.8%	-0.6%
Non - Certified Salaries	120	\$7,275,018	\$7,303,415	\$7,381,990	\$7,460,162	0.6%	1.1%
Social Security Certified	212	\$6,029,836	\$5,944,913	\$5,895,205	\$5,684,542	-1.5%	-3.6%
Teacher Retirement Fund, After 7-1-95	216	\$4,069,536	\$5,147,195	\$4,500,013	\$4,914,847	4.8%	9.2%
Textbooks	630	\$1,160,342	\$1,366,440	\$3,597,875	\$4,251,275	38.4%	18.2%
Pre-2008 Object Code - Temporary Salaries	130	\$2,894,136	\$2,593,016	\$2,617,016	\$2,102,779	-7.7%	-19.6%
Severance/Early Retirement Pay	213	\$2,017,518	\$1,995,307	\$1,995,591	\$1,931,069	-1.1%	-3.2%
Other Professional and Technical Services	319	\$2,707,293	\$1,813,501	\$1,383,118	\$1,382,932	-15.5%	0.0%
Equipment	730	\$6,179,603	\$244,828	\$1,087,529	\$1,137,915	-34.5%	4.6%
Public Employees Retirement Fund	214	\$875,499	\$1,113,901	\$977,594	\$999,399	3.4%	2.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,617,315	\$1,639,601	\$1,142,992	\$928,787	-12.9%	-18.7%
Operational Supplies	611	\$1,329,615	\$1,120,742	\$977,009	\$889,073	-9.6%	-9.0%
Instruction Services	311	\$490,477	\$619,052	\$510,903	\$602,917	5.3%	18.0%
Social Security Noncertified	211	\$565,756	\$568,407	\$580,371	\$584,122	0.8%	0.6%
Travel	580	\$464,474	\$500,579	\$396,852	\$507,408	2.2%	27.9%
Other Supplies and Materials	615, 660 - 689	\$251,328	\$231,901	\$231,881	\$254,548	0.3%	9.8%
Computer Hardware	741	\$936,811	\$841,935	\$359,718	\$109,444	-41.5%	-69.6%
Other Group Insurance Authorized by Statute	224	\$120,380	\$111,121	\$113,966	\$104,457	-3.5%	-8.3%
Group Life Insurance	221	\$81,249	\$64,500	\$65,033	\$64,911	-5.5%	-0.2%
Library Books	640	\$75,717	\$76,297	\$77,179	\$49,626	-10.0%	-35.7%
Dues and Fees	810	\$31,994	\$17,101	\$7,567	\$27,351	-3.8%	261.5%
Repairs and Maintenance Services	430	\$410,946	\$454,042	\$451,299	\$19,143	-53.5%	-95.8%
Postage and Postage Machine Rental	532	\$20,325	\$5,354	\$16,073	\$18,525	-2.3%	15.3%
Gasoline and Lubricants	613	\$2,531	\$1,357	\$0	\$17,570	62.3%	NA
Overtime Salaries	140	\$40,369	\$21,577	\$6,476	\$16,207	-20.4%	150.3%
Unemployment Insurance	230	\$114,114	\$33,474	\$17,741	\$11,807	-43.3%	-33.4%
Student Transportation Services	510	\$134,428	\$125,804	\$55,272	\$9,459	-48.5%	-82.9%
Content	747	\$331,143	\$53,031	\$44,972	\$7,616	-61.1%	-83.1%
Data Processing Services	316	\$7,529	\$12,468	\$7,840	\$7,196	-1.1%	-8.2%
Rentals	440	\$9,450	\$4,185	\$4,385	\$5,373	-13.2%	22.5%
Miscellaneous Objects	876 - 899	\$13,662	\$6,999	\$7,272	\$5,014	-22.2%	-31.0%
Food Purchases	614	\$1,552	\$134	\$56	\$230	-38.0%	306.9%
Instructional Programs Improvement Services	312	\$6,207	\$1,150	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$47,733	\$21,811	\$17,026	\$0	-100.0%	-100.0%
Connectivity	744	\$1,078	\$0	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$0	\$128,574	\$11,866	\$0	NA	-100.0%
Staff Services	314	\$19,038	\$0	\$0	\$0	-100.0%	NA
Terminal Leave	125	\$0	\$6,079	\$0	\$0	NA	NA

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**Biannual Financial Report Data**

**Evansville Vanderburgh Sch Corp (7995)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Telecommunications Equipment	745	\$47,978	\$40,181	\$419	\$0	-100.0%	-100.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$164,365	\$62,364	\$0	NA	-100.0%
Advertising	540	\$2,705	\$0	\$235	\$0	-100.0%	-100.0%
Bank Service Charges	871	\$1,235	\$57	\$331	\$0	-100.0%	-100.0%
Improvements Other Than Buildings	715	\$0	\$1,360	\$0	\$0	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$136,166,263</b>	<b>\$127,352,477</b>	<b>\$128,604,249</b>	<b>\$126,044,655</b>	<b>-1.9%</b>	<b>-2.0%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$11,032,803	\$10,877,383	\$10,673,681	\$10,791,402	-0.6%	1.1%
Non - Certified Salaries	120	\$5,490,847	\$5,335,632	\$4,965,332	\$4,963,786	-2.5%	0.0%
Group Health Insurance	222	\$3,055,780	\$2,861,326	\$2,973,217	\$2,981,587	-0.6%	0.3%
Social Security Certified	212	\$828,242	\$815,556	\$798,412	\$804,625	-0.7%	0.8%
Public Employees Retirement Fund	214	\$661,639	\$853,737	\$665,492	\$701,053	1.5%	5.3%
Teacher Retirement Fund, After 7-1-95	216	\$494,540	\$655,117	\$549,972	\$641,154	6.7%	16.6%
Other Professional and Technical Services	319	\$589,254	\$530,833	\$442,625	\$458,798	-6.1%	3.7%
Social Security Noncertified	211	\$400,583	\$389,161	\$360,967	\$360,088	-2.6%	-0.2%
Severance/Early Retirement Pay	213	\$310,745	\$310,742	\$314,002	\$315,550	0.4%	0.5%
Operational Supplies	611	\$163,910	\$195,843	\$187,207	\$211,606	6.6%	13.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$277,737	\$347,449	\$247,051	\$207,394	-7.0%	-16.1%
Pre-2008 Object Code - Temporary Salaries	130	\$205,110	\$128,074	\$134,988	\$124,997	-11.6%	-7.4%
Travel	580	\$131,297	\$103,983	\$118,387	\$116,819	-2.9%	-1.3%
Student Transportation Services	510	\$102,623	\$110,038	\$131,555	\$109,033	1.5%	-17.1%
Computer Hardware	741	\$7,465	\$47,220	\$81,327	\$54,571	64.4%	-32.9%
Other Supplies and Materials	615, 660 - 689	\$62,902	\$70,397	\$66,050	\$47,618	-6.7%	-27.9%
Overtime Salaries	140	\$11,184	\$6,921	\$17,951	\$25,145	22.5%	40.1%
Dues and Fees	810	\$3,219	\$3,289	\$13,697	\$23,492	64.4%	71.5%
Equipment	730	\$135,563	\$73,942	\$71,784	\$21,811	-36.7%	-69.6%
Instruction Services	311	\$23,267	\$36,936	\$61,909	\$19,607	-4.2%	-68.3%
Other Group Insurance Authorized by Statute	224	\$19,480	\$18,838	\$18,667	\$17,403	-2.8%	-6.8%
Group Life Insurance	221	\$13,840	\$12,960	\$12,373	\$12,994	-1.6%	5.0%
Unemployment Insurance	230	\$35,585	\$9,750	\$13,260	\$8,841	-29.4%	-33.3%
Content	747	\$3,750	\$3,750	\$3,750	\$3,750	0.0%	0.0%
Repairs and Maintenance Services	430	\$7,387	\$2,112	\$452	\$860	-41.6%	90.1%
Food Purchases	614	\$362	\$3,732	\$3,724	\$615	14.1%	-83.5%
Telecommunications Equipment	745	\$0	\$16,037	\$1,245	\$600	NA	-51.8%
Staff Services	314	\$79,287	\$23,218	\$10,109	\$552	-71.1%	-94.5%
Advertising	540	\$9,346	\$8,440	\$9,390	\$545	-50.9%	-94.2%
Postage and Postage Machine Rental	532	\$463	\$149	\$153	\$90	-33.7%	-41.4%
Telephone	531	\$0	\$20	\$0	\$0	NA	NA

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## Biannual Financial Report Data

## Evansville Vanderburgh Sch Corp (7995)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Purchased Services	593	\$12,220	\$7,520	\$3,597	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$1,081	\$0	\$0	\$0	-100.0%	NA
Terminal Leave	125	\$0	\$6,685	-\$1,116	\$0	NA	NA
Professional Development	748	\$0	\$125	\$0	\$0	NA	NA
Wireless Equipment	743	\$0	\$1,263	\$0	\$0	NA	NA
Other Technology Hardware	746	\$6,434	\$985	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$24,177,946</b>	<b>\$23,869,161</b>	<b>\$22,951,212</b>	<b>\$23,026,386</b>	<b>-1.2%</b>	<b>0.3%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$19,438,101	\$19,254,077	\$18,647,036	\$18,902,653	-0.7%	1.4%
Group Health Insurance	222	\$8,205,427	\$7,631,695	\$8,349,478	\$18,717,675	22.9%	124.2%
Light and Power - Other Than Heating and Cooling	625	\$6,480,041	\$6,084,929	\$5,236,021	\$6,866,873	1.5%	31.1%
Other Supplies and Materials	615, 660 - 689	\$4,489,774	\$4,599,362	\$4,530,509	\$4,527,054	0.2%	-0.1%
Computer Hardware	741	\$19,962	\$291	\$3,499,438	\$3,353,403	260.0%	-4.2%
Operational Supplies	611	\$2,026,027	\$2,196,487	\$2,038,438	\$3,340,128	13.3%	63.9%
Other Professional and Technical Services	319	\$2,463,277	\$1,644,112	\$1,370,166	\$2,859,796	3.8%	108.7%
Student Transportation Services	510	\$3,178,293	\$3,191,570	\$3,030,472	\$2,685,997	-4.1%	-11.4%
Public Employees Retirement Fund	214	\$2,257,434	\$2,858,627	\$2,428,448	\$2,587,915	3.5%	6.6%
Social Security Noncertified	211	\$1,482,346	\$1,484,393	\$1,504,754	\$1,455,608	-0.5%	-3.3%
Terminal Leave	125	\$0	\$870,326	\$1,553,103	\$1,432,972	NA	-7.7%
Insurance	520	\$1,504,115	\$1,729,369	\$1,683,231	\$1,416,688	-1.5%	-15.8%
Vehicles	731	\$469,555	\$0	\$0	\$1,275,391	28.4%	NA
Certified Salaries	110	\$1,182,472	\$1,264,278	\$1,146,658	\$1,231,800	1.0%	7.4%
Gasoline and Lubricants	613	\$1,279,947	\$1,217,498	\$1,186,343	\$1,193,284	-1.7%	0.6%
Repairs and Maintenance Services	430	\$765,571	\$695,596	\$596,058	\$701,227	-2.2%	17.6%
Miscellaneous Objects	876 - 899	\$73,712	\$26,102	\$225,428	\$563,407	66.3%	149.9%
Severance/Early Retirement Pay	213	\$1,516,697	\$429,606	\$488,027	\$444,235	-26.4%	-9.0%
Equipment	730	\$560,645	\$2,148,627	\$1,379,886	\$346,607	-11.3%	-74.9%
Overtime Salaries	140	\$322,366	\$294,407	\$274,449	\$343,654	1.6%	25.2%
Content	747	\$266,840	\$517,933	\$256,513	\$295,130	2.6%	15.1%
Board of Education Services	318	\$253,008	\$201,763	\$234,894	\$190,605	-6.8%	-18.9%
Removal of Refuse and Garbage	412	\$63,486	\$48,942	\$99,979	\$154,200	24.8%	54.2%
Connectivity	744	\$201,874	\$206,112	\$209,202	\$150,383	-7.1%	-28.1%
Telephone	531	\$103,556	\$103,154	\$109,251	\$117,866	3.3%	7.9%
Social Security Certified	212	\$92,517	\$94,256	\$81,197	\$91,174	-0.4%	12.3%
Other Purchased Property Services	490 - 499	\$83,062	\$94,726	\$97,464	\$78,740	-1.3%	-19.2%
Tires and Repairs	612	\$83,155	\$77,906	\$62,052	\$75,630	-2.3%	21.9%
Other Technology Hardware	746	\$93,394	\$7,560	\$5,887	\$75,138	-5.3%	1176.3%
Dues and Fees	810	\$91,536	\$93,602	\$97,388	\$70,055	-6.5%	-28.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Travel	580	\$76,189	\$74,564	\$74,555	\$66,218	-3.4%	-11.2%
Teacher Retirement Fund, After 7-1-95	216	\$31,644	\$40,986	\$37,946	\$56,279	15.5%	48.3%
Postage and Postage Machine Rental	532	\$60,195	\$44,450	\$43,722	\$53,640	-2.8%	22.7%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$141,816	\$255,947	\$47,461	NA	-81.5%
Other Public or Private Utility Services	419	\$41,777	\$39,160	\$40,475	\$39,583	-1.3%	-2.2%
Board Member Compensation	115	\$31,702	\$32,795	\$36,422	\$34,671	2.3%	-4.8%
Advertising	540	\$214,842	\$130,885	\$35,026	\$30,155	-38.8%	-13.9%
Group Life Insurance	221	\$14,673	\$14,102	\$14,069	\$22,181	10.9%	57.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$33,283	\$41,556	\$23,556	\$20,846	-11.0%	-11.5%
Rentals	440	\$33,059	\$12,804	\$10,843	\$14,514	-18.6%	33.9%
Other Group Insurance Authorized by Statute	224	\$12,319	\$11,855	\$10,824	\$10,660	-3.6%	-1.5%
Unemployment Insurance	230	\$16,195	\$3,933	-\$406	\$9,189	-13.2%	NA
Bank Service Charges	871	\$6,549	\$4,798	\$4,936	\$4,978	-6.6%	0.9%
Official Bond Premiums	525	\$6,513	\$5,273	\$5,483	\$4,916	-6.8%	-10.3%
Staff Services	314	\$0	\$0	\$570	\$4,500	NA	689.5%
Other Purchased Services	593	\$0	\$7,458	\$6,456	\$4,336	NA	-32.8%
Library Books	640	\$0	\$0	\$1,145	\$590	NA	-48.4%
Water and Sewage	411	\$138,848	\$75,682	\$300,656	\$239	-79.6%	-99.9%
Pre-2008 Object Code - Temporary Salaries	130	\$752	\$7,477	\$2,245	\$130	-35.5%	-94.2%
Professional Development	748	\$495	\$1,812	\$776	\$90	-34.7%	-88.4%
Nonlicensed Employees	136	\$26,923	\$0	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$4,016	\$1,068	\$0	\$0	-100.0%	NA
Construction Services	450	\$1,137,809	\$0	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$2,968	\$1,647	\$1,765	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$38,291	\$0	\$0	\$0	-100.0%	NA
Textbooks	630	\$0	\$1,185,456	\$1,185,456	\$0	NA	-100.0%
Contributions & Donations to Outside Organizations	570	\$0	\$584	\$1,388	\$0	NA	-100.0%
Food Purchases	614	\$10,496	\$31,753	\$34,717	-\$40,710	NA	-217.3%
Heating and Cooling for Buildings - Gas	622	\$172,239	\$122,301	\$903,211	-\$634,222	NA	-170.2%
<b>Overhead and Operational Total</b>		<b>\$61,159,970</b>	<b>\$61,101,523</b>	<b>\$63,453,554</b>	<b>\$75,295,532</b>	<b>5.3%</b>	<b>18.7%</b>
<b>Non Operational</b>							
Interest	832	\$7,331,294	\$9,033,114	\$13,204,964	\$18,517,175	26.1%	40.2%
Construction Services	450	\$3,684,185	\$2,950,951	\$3,326,352	\$6,431,824	14.9%	93.4%
Rentals	440	\$5,243,284	\$5,474,524	\$2,952,258	\$4,136,724	-5.8%	40.1%
Redemption of Principal	831	\$6,855,459	\$7,934,428	\$5,995,966	\$3,429,201	-15.9%	-42.8%
Non - Certified Salaries	120	\$1,914,052	\$1,846,885	\$2,049,517	\$1,864,870	-0.6%	-9.0%
Miscellaneous Objects	876 - 899	\$793,412	\$829,546	\$536,308	\$1,151,109	9.7%	114.6%
Other Professional and Technical Services	319	\$561,219	\$265,317	\$761,705	\$711,658	6.1%	-6.6%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Equipment	730	\$210,222	\$160,414	\$111,049	\$522,646	25.6%	370.6%
Group Health Insurance	222	\$446,357	\$451,201	\$446,560	\$522,351	4.0%	17.0%
Operational Supplies	611	\$272,542	\$270,183	\$260,471	\$281,592	0.8%	8.1%
Public Employees Retirement Fund	214	\$160,123	\$207,007	\$175,717	\$178,941	2.8%	1.8%
Social Security Noncertified	211	\$149,228	\$139,138	\$125,004	\$118,969	-5.5%	-4.8%
Certified Salaries	110	\$29,090	\$21,551	\$35,411	\$58,023	18.8%	63.9%
Pre-2008 Object Code - Temporary Salaries	130	\$58,858	\$75,552	\$28,344	\$28,982	-16.2%	2.3%
Food Purchases	614	\$0	\$0	\$5,308	\$19,311	NA	263.8%
Student Transportation Services	510	\$6,004	\$3,455	\$29,372	\$9,333	11.7%	-68.2%
Telephone	531	\$6,592	\$6,586	\$5,761	\$8,659	7.1%	50.3%
Social Security Certified	212	\$2,386	\$1,796	\$2,704	\$4,586	17.7%	69.6%
Repairs and Maintenance Services	430	\$126	\$716	\$2,895	\$3,460	128.9%	19.5%
Travel	580	\$5,930	\$4,498	\$14,004	\$3,315	-13.5%	-76.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$349	\$378	\$1,349	\$2,604	65.3%	93.0%
Teacher Retirement Fund, After 7-1-95	216	\$655	\$1,095	\$965	\$2,209	35.5%	128.9%
Overtime Salaries	140	\$21,139	\$4,985	\$5,300	\$2,080	-44.0%	-60.7%
Severance/Early Retirement Pay	213	\$1,645	\$1,633	\$1,744	\$1,928	4.1%	10.6%
Other Technology Hardware	746	\$0	\$0	\$585	\$1,476	NA	152.4%
Other Group Insurance Authorized by Statute	224	\$1,585	\$1,535	\$1,451	\$1,284	-5.1%	-11.5%
Group Life Insurance	221	\$782	\$819	\$769	\$1,183	10.9%	53.9%
Computer Hardware	741	\$14,686	\$0	\$1,500	\$825	-51.3%	-45.0%
Instruction Services	311	\$0	\$0	\$26,820	\$660	NA	-97.5%
Printing and Binding	550	\$0	\$0	\$388	\$360	NA	-7.2%
Content	747	\$0	\$0	\$0	\$229	NA	NA
Postage and Postage Machine Rental	532	\$350	\$184	\$197	\$98	-27.3%	-50.1%
Other Supplies and Materials	615. 660 - 689	\$0	\$0	\$300	\$0	NA	-100.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$28,791	\$0	\$0	NA	NA
Land and Easements	710	\$0	\$0	\$139,861	\$0	NA	-100.0%
Dues and Fees	810	\$79	\$0	\$0	\$0	-100.0%	NA
Bank Service Charges	871	\$850	-\$850	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$0	\$5,582	\$394	\$0	NA	-100.0%
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$120	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$27,772,485</b>	<b>\$29,721,014</b>	<b>\$30,251,410</b>	<b>\$38,017,667</b>	<b>8.2%</b>	<b>25.7%</b>
<b>Grand Total</b>		<b>\$249,276,664</b>	<b>\$242,044,176</b>	<b>\$245,260,426</b>	<b>\$262,384,239</b>	<b>1.3%</b>	<b>7.0%</b>